



Montana Tax News You Can Use

An e-newsletter for tax preparers and those interested in the state's tax system

Checking the Status of Refunds

The Department of Revenue call center receives calls from taxpayers wondering when they will receive their refunds. **Please let your clients know that due to the increase in identity theft, the department is taking extra steps to protect them.** In some cases, this means longer processing times. They can check on the status of their refunds by going online to [Taxpayer Access Point \(TAP\)](#) and selecting Where's My Refund. Your clients will need their Social Security Number and the amount of their refund listed on their 2014 tax return. They can find their refunds on:

- Form 2, Line 74
- Form 2M, Line 65
- Form 2EZ, Line 21
- Form 2EC, Line 13

Filing Extensions for Partnership and S Corporation Returns

Approval of an extension to file a federal partnership or S corporation return automatically extends the time to file a Montana partnership ([Form PR-1](#)) or S corporation ([Form CLT-4S](#)) return to the date approved for filing the federal return. If the Montana return is on extension, make sure to mark the extension box on page 2 of the return. Include a copy of the federal [Form 7004](#) with paper-filed partnership and S corporation returns.

The department does not require that preparers notify the department before the completed return is filed. If the extension check box on page 2 is marked on the completed return, then the required notice has been provided to the department.

Time Expiring to Claim Refunds for 2009 Tax Returns

If your client did not file a Montana individual income tax return for 2009, they may have unclaimed payments for that year and may be due a refund. If they are, they must claim their refund by the April 15 tax deadline by filing a 2009 Montana individual income tax return. Here are some facts about unclaimed refunds:

- Some people, such as students and part-time workers, may not have filed because they had too little income to require filing a tax return. They may have a refund waiting if they had taxes withheld from their wages or made quarterly estimated payments.
- If a taxpayer did not file a 2009 Montana tax return, Montana law generally provides a five-year window to claim a refund from that year. For 2009 returns, the window closes on April 15, 2015. For federal purposes, the statute of limitations is generally three years instead of five years.
- If a taxpayer doesn't file a claim for a refund within five years for Montana individual income tax purposes, the money becomes the property of the state of Montana. There is no penalty for filing a late return if you are due a refund.
- The Department of Revenue may hold your 2009 refund if you have not filed tax returns for 2010 through 2013. The department will apply the refund to any federal or state tax you owe.

Current and prior year tax forms and instructions, including the forms and instructions for the 2009 tax year, are available at revenue.mt.gov.

File Your POA Form on TAP

Did you know the Montana Power of Attorney (POA) form can be submitted online on Taxpayer Access Point (TAP)? It is simple to do and ensures that we can discuss your clients' tax matters with you. Keep in mind, each individual taxpayer has to complete a separate POA form.

Go to [TAP](#) and choose Add Power of Attorney.

Approved Tax Software for Tax Year 2014

Every year, tax software vendors seek approval to participate in the Montana federal/state electronic filing program. We test the software of each vendor to ensure it is compatible with our electronic filing system. You can find the latest approval status of each software product and the forms they support [here](#).

For more information, email DORe-services@mt.gov.

Target Tax Dates

March 15 is the deadline for filing:

- Form CLT-4S, S Corporation Information and Composite Tax Return
- Form DER-1 for disregarded entities owned by S corporations

April 15 is the deadline for:

- submitting an application for the Property Tax Assistance Program (PTAP)
- filing individual state income tax returns
- filing estate and trust income tax returns (Form FID-3)
- filing partnership returns (Form PR-1)
- filing disregarded entity returns (Form DER-1) for entities owned by partnerships

Tax Facts

For 2015, as of February 27:

- Total number of individual income tax returns we've processed: 170,014
- Number of individual tax returns we've received electronically: 165,305
- Number of individual income tax refunds we've issued: 141,464
- Average amount of refunds: \$389.72

As of March 10:

- Number of fraudulent tax returns we've intercepted: 423
- Amount of fraudulent refunds we've prevented: \$504,590

Contact us

Visit us online at revenue.mt.gov; email us at DORCustomerAssistance@mt.gov; or, call us toll-free at (866) 859-2254 or in Helena at (406) 444-6900.



It pays to follow Revenue on [Twitter](https://twitter.com/MTRRevenue): @MTRRevenue

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Montana Tax News You Can Use is published weekly during tax season and periodically at other times. It is for anyone who helps people file taxes and meet their tax responsibility and for anyone simply interested in the state's tax system. It keeps you posted on what's happening at the department, lets you know about new ways of preparing and filing taxes and brings you up-to-date on some of the issues and trends popping up during tax season in Montana. To subscribe, visit the [newsroom](#) page on our website and click on the "Tax News You Can Use" tab.

We welcome your suggestions and ideas for articles, as well as your questions and comments.
Please send them to DORWritingProject@mt.gov.



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